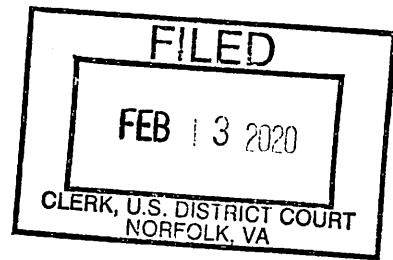


UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
Norfolk Division



UNITED STATES OF AMERICA)
)
)
v.)
)
)
RYAN DALLETEZZE,)
)
)
)
)
)

Criminal No. 2:20cr 12

26 U.S.C. § 7206(2)
Aiding and Assisting Filing
False Tax Returns
(Count One)

INFORMATION

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES THAT:

From in or about February 2013 through in or about April 2017, in the Eastern District of Virginia and elsewhere, RYAN DALLETEZZE, the defendant, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation, under and in connection with any matter arising under the internal revenue laws, to the Internal Revenue Service of twenty-three (23) U.S. Individual Income Tax Returns for the taxpayers and calendar years specified, which returns were false or fraudulent as to material matters, in that the returns represented that the named taxpayers were entitled to claim deductions and credits for the listed items in the approximate amounts specified in the table below, when defendant RYAN DALLETEZZE well knew that the taxpayers were not entitled to claim the deductions in the amounts specified:

<u>Return</u>	<u>Date of Filing</u>	<u>Taxpayer(s) Initials</u>	<u>Tax Year</u>	<u>Falsely Claimed Items</u>	<u>False Amount Claimed</u>
1	02/24/2014	D.A.	2013	Schedule C Income/Loss Mortgage Interest Charitable Contributions	(\$14,186) \$0 \$22,785

<u>Return</u>	<u>Date of Filing</u>	<u>Taxpayer(s) Initials</u>	<u>Tax Year</u>	<u>Falsely Claimed Items</u>	<u>False Amount Claimed</u>
				Employee Business Expense Tax Preparation Fee Attorney and Accounting Fees	\$47,028 \$1,000 \$5,000
2	03/05/2015	D.A.	2014	Schedule C Income/Loss Employee Business Expenses Education Credit American Opportunity Credit Charitable Contributions Tax Preparation Fee Attorney and Accounting Fees	(\$20,038) \$46,712 \$3,000 \$2,000 \$27,085 \$0 \$4,100
3	02/10/2014	C.D.1	2013	Charitable Contributions Employee Business Expenses Tax Preparation Fee Attorney & Accounting Fees	\$22,715 \$30,922 \$1,000 \$6,000
4	02/23/2015	C.D.1	2014	American Opportunity Credit Charitable Contributions Employee Business Expenses Attorney and Accounting Fees	\$1,000 \$13,440 \$27,505 \$5,000
5	02/10/2016	C.D.1	2015	Education Credit Medical Expenses Charitable Contributions Employee Business Expenses	\$1,000 \$2,860 \$12,920 \$20,832

<u>Return</u>	<u>Date of Filing</u>	<u>Taxpayer(s) Initials</u>	<u>Tax Year</u>	<u>Falsely Claimed Items</u>	<u>False Amount Claimed</u>
6	02/11/2014	C.D.2	2013	Charitable Contributions Employee Business Expenses Attorney and Accounting Fees	\$9,875 \$18,214 \$3,500
7	02/09/2015	C.D.2	2014	American Opportunity Credit Charitable Contributions Employee Business Expenses Attorney and Accounting Fees	\$1,000 \$14,758 \$19,228 \$3,800
8	03/09/2016	C.D.2	2015	American Opportunity Credit Medical Expenses Charitable Contributions Employee Expenses	\$1,000 \$10,187 \$19,210 \$21,899
9	04/16/2014	A.E.	2013	Medical Expenses Charitable Contributions Employee Expenses	\$17,550 \$9,640 \$20,168
10	05/01/2015	A.E.	2014	Medical Expenses Charitable Contributions Employee Expenses Attorney and Accounting Fees	\$23,941 \$32,340 \$36,002 \$6,200
11	03/03/2016	A.E.	2015	Medical Expenses Charitable Contributions Employee Expenses Attorney and Accounting Fees	\$43,375 \$29,795 \$42,208 \$7,500
12	03/14/2014	M.M.	2013	Charitable Contributions Employee Business Expenses	\$8,815 \$21,924

<u>Return</u>	<u>Date of Filing</u>	<u>Taxpayer(s) Initials</u>	<u>Tax Year</u>	<u>Falsely Claimed Items</u>	<u>False Amount Claimed</u>
				Tax Preparation Fee	\$350
13	3/29/2015	M.M.	2014	Schedule C Income/Loss Charitable Contributions Employee Business Expenses Tax Preparation Fee Attorney and Accounting Fees	\$2,165 \$24,410 \$36,691 \$500 \$3,000
14	03/02/2016	M.M.	2015	Medical Expense Employee Business Expenses Charitable Contributions Tax Preparation Fee Attorney and Accounting Fees	\$18,809 \$42,130 \$28,835 \$750 \$5,000
15	04/15/2015	S.M.	2014	Education Credit American Opportunity Credit	\$328 \$1,000
16	04/10/2016	S.M.	2015	American Opportunity Credit Medical Expenses Charitable Contributions Employee Business Expenses	\$1,000 \$1,068 \$4,010 \$12,846
17	03/04/2014	A.M.	2013	Employee Business Expenses Charitable Contributions	\$14,714 \$4,990
18	04/03/2015	A.M.	2014	Mortgage Insurance Premium Schedule C Income/Loss Employee Business Expenses	\$824 (\$2,510) \$22,942

<u>Return</u>	<u>Date of Filing</u>	<u>Taxpayer(s) Initials</u>	<u>Tax Year</u>	<u>Falsely Claimed Items</u>	<u>False Amount Claimed</u>
				Residential Energy Credit Charitable Contributions	\$473 \$8,150
19	02/27/2016	A.M.	2015	Mortgage Insurance Premium Schedule C Income/Loss Employee Business Expenses Other Loss Residential Energy Credit Charitable Contributions	\$826 (\$8,886) \$13,192 (\$9,301) \$493 \$3,140
20	02/22/2017	A.M.	2016	Mortgage Insurance Premium Charitable Contributions Education Credit American Opportunity Credit Employee Business Expenses	\$3,600 \$13,145 \$1,333 \$1,000 \$13,335
21	02/10/2014	D.R.	2013	Employee Business Expenses Other Expenses Charitable Contributions	\$25,790 \$3,850 \$10,780
22	03/04/2015	D.R.	2014	Employee Business Expenses Charitable Contributions Tax Preparation Fee Other Expenses	\$25,155 \$12,550 \$500 \$6,000
23	03/06/2016	D.R.	2015	Employee Business Expenses Casualty Loss	\$33,930 \$10,900

<u>Return</u>	<u>Date of Filing</u>	<u>Taxpayer(s) Initials</u>	<u>Tax Year</u>	<u>Falsely Claimed Items</u>	<u>False Amount Claimed</u>
				Charitable Contributions Education Credit Tax Preparation Fee Other Expenses	\$24,260 \$1,119 \$750 \$8,500
24	03/10/2014	D.S.	2013	Schedule C Income/Loss Employee Business Expenses Medical Expenses Charitable Contributions Tax Preparation Fee Other Expenses	(\$1,707) \$29,967 \$14,893 \$19,102 \$1,000 \$3,500
25	04/10/2015	D.S.	2014	Employee Business Expenses Medical Expenses Charitable Contributions American Opportunity Credit Tax Preparation Fee	\$25,370 \$16,506 \$22,890 \$1,000 \$650
26	03/02/2016	D.S.	2015	Medical Expenses Employee Business Expenses Charitable Contributions	\$32,628 \$25,660 \$24,035

(All in violation of Title 26, United States Code, Sections 7206(2).)

U.S. v. RYAN DALLETEZZE
Criminal No. 2:20cr 12

G. Zachary Terwilliger
United States Attorney

By:


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